

Article - Tax - General

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§13–1023.

(a) A person who negligently or without reasonable cause fails to provide any information as required under this article is guilty of a misdemeanor and, on conviction, is subject to a fine not exceeding \$500.

(b) This section does not apply to:

- (1) the alcoholic beverage tax;
- (2) the Maryland estate tax; or
- (3) the Maryland generation-skipping transfer tax.

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